

Hall of Records
Commission

FOR RECORDS RETENTION SCHEDULE
To be Submitted to the Records Management Division
Hall of Records Commission

SCHEDULE
NO. C-72

PAGE
NO. 1.

Requesting Agency

TALBOT COUNTY

2. Division or Bureau of Requesting Agency

TREASURER

3. Authorization Requested (Check only one of the squares below).

☐ A Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.

☒ B Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.

☐ C Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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1. COUNTER CASH BOOK

1861-1865, 1869, 1875, 1918--

Size: 16" x 10 $\frac{1}{2}$ " x 1"

Dates: 1861--

Quantity: 28 volumes (41 cubic feet)

File Arrangement: Chronological by year, month, and day

Annual Accumulation: Less than $\frac{1}{2}$ cubic foot

Audit: Annual outside audit

The Counter Cash Books are daily cash receipts journals recording receipts in payment of taxes or other cash payments and listing the source of payment or name of the payee; tax payment entries show the number of the district in which the payment originates, the amount, type of tax, the discount and interest, and the State and County share. Cash receipts are totaled and posted monthly to the General Cash Book and then to the General Ledger, the final book of entry.

RECOMMENDATION: RETAIN FOR FIVE YEARS, OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

2. VOUCHER FILE

Size: 8 $\frac{1}{2}$ " x 11"

Dates: 1892-1899, 1910, 1930--

Quantity: 146 document file drawers (41 cubic feet)

File Arrangement: By year and voucher number

Annual Accumulation: $1\frac{1}{2}$ cubic feet

Audit: Annual outside audit and State audit

7. Agency, Division or Bureau Representative

Ormer D. Lusk
Signature

Title

April 30, 1957
Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

5/22/57
Date

Morris S. Radloff
Archivist

MAY 26 1957
Date

[Signature]
Secretary

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HALL OF RECORDS COMMISSION

EST FOR RECORDS RETENTION (Continuation Sheet)

SCHEDULE NO. C-72
PAGE NO. 2.

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The Voucher (Warrant), issued by the Board of County Commissioners to the Treasurer, is an authorization to pay bills out of County funds. The voucher is delivered to the Treasurer in a voucher cover with the original bill and related papers attached. The Treasurer issues a check in payment and stamps the date on the voucher cover before filing the cover and its content. This information is posted to the Voucher Register (Schedule C-72 Item 3), which is a permanent book of entry and to the General Ledger, the final book of entry.

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

3. TAX RECEIPT BOOKS (OLD SERIES)

Size: 11" x 13" x 2½"
Dates: 1903-1953
Quantity: 380 volumes (83 cubic feet)
File Arrangement: By year, district, and by stub number
Annual Accumulation: Discontinued
Disposable Amount: 80 cubic feet
Audit: Annual outside audit and State audit

The Tax Receipt Books (old series) were a stub-receipt system, having five volumes to a year, one volume to each of the five tax districts. The volumes contain the serialized stubs of receipts delivered to taxpayers, showing the district numbers, the fiscal years, and dates of payments, names of taxpayers, amounts proportioned to the County and to the State, and the amounts of each tax payment.

In 1927, Auto Tax Receipt Books were added to the series, five volumes to a year, one volume for each tax district. The serialized stubs show the license year, name of registered owner, make of car and body type, tax proportioned to County and to State, interest or discount, total tax paid, and dates of payment. This system was discontinued with the reorganization in tax accounting methods in 1953 (see License Tag Accounts, Item 9).

Since 1948, business taxes have been carried in a separate annual volume and have been continued as separate volumes in the new series of Tax Receipt Books (Item 4). The Business Tax Books list the names of firms under the five tax districts, showing the amount of assessment, total tax due, proportionate shares to County and to State, the discount allowed, and the total tax paid.

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

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EST FOR RECORDS RETENTION (Continuation Sheet)

SCHEDULE NO. C-72
PAGE NO. 3.

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4. TAX RECEIPT BOOKS (NEW SERIES)

Size: 14" x 20" x 3"
Dates: 1953 - -
Quantity: 7 volumes
File Arrangement: By year, then by district and name of taxpayer
Annual Accumulation: 1 cubic foot
Audit: Annual outside audit and State audit

The entries for the new Tax Receipt Books are typewritten on a three sheet form, one plain and two perforated sheets, spaced five entries to a page. The plain sheet is the office record and is filed in a post-binder. One series of the perforated sheets are the tax bills and are mailed to the taxpayers; the other series are the taxpayer's receipts issued by the Treasurer upon payment of taxes. Information contained in the old series of Tax Receipt Books is continued unchanged in the new series for individual taxpayers and for businesses. The Business Tax Books are continued as separate volumes. Auto Tax Receipt Books, eliminated from this series because of changes in collection methods were continued in another form, the License Tag Account (Item 9).

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

5. CHECK BOOK (ST 475)

Size: 14" x 14" x 1"
Dates: 1922 - -
Quantity: 51 volumes (6 cubic feet)
File Arrangement: Chronological by year and numerical by check number
Annual Accumulation: Less than $\frac{1}{2}$ cubic foot
Audit: Annual outside audit

The Check Book, shows the check number, voucher or warrant number, purpose of payment, the payee, and the date. Postings are made to the cash disbursements column in the General Cash Book from the Check Book, and are posted as final entries to the General Ledger.

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

6. BANK DEPOSIT CERTIFICATES

Size: 6" x 10" x 2"
Dates: 1942 - -
Quantity: 5 volumes
File Arrangement: Chronological
Audit: Annual outside audit

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MAY 25 1957

[Signature]
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TEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE
NO. C-72

PAGE
NO. 4.

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Bank Deposit Certificates are prepared by the Treasurer for all money collected and deposited by that office. The Certificates show the date of deposit and amount, the signature of the receiving teller, and the signature of the President of the Board of County Commissioners. Bank deposits are first posted to the General Cash Book and then to the General Ledger, a final book of entry.

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

7. SHERIFF'S ACCOUNT BOOKS

Size: 6" x 8" x $\frac{1}{2}$ "
Dates: 1894-1916 (49 volumes); 1936-38 (2 volumes);
1942-1946 (3 volumes)
Quantity: 54 volumes (2 cubic feet)
File Arrangement: Chronological

These are rough account books listing expenses and collections and showing the number of arrests and releases by dates. The entries are uneven, some years show the names of persons arrested or released, other years do not. The regular account books are kept in the Sheriff's office and may be audited upon request of the Board of County Commissioners (Art. 87, Sec. 40, Annotated Code of Maryland, 1951 Edition).

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY.

8. SCHOOL AND ROAD BOND FILE

Size: 4" x 10"
Dates: 1926-1950 (1 volume); 1951-1953; 1955-1956
Quantity: 1 volume and 4 document file drawers
File Arrangement: By series numbers as issued
Annual Accumulation: Less than $\frac{1}{4}$ cubic foot
Disposable Amount: $\frac{1}{4}$ cubic foot
Audit: Annual outside audit

This file contains retired school and road bonds and coupons. The retired bonds are stamped or perforated "Paid."

RECOMMENDATION: RETAIN UNTIL CANCELED AND FOR THREE YEARS THEREAFTER OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.

9. LICENSE TAG ACCOUNT (MOTOR VEHICLES)

Size: 18" x 24" sheets
Dates: 1953 - -
Quantity: Less than $\frac{1}{4}$ cubic foot
File Arrangement: Chronological by year, month, and day
Audit: Audited in Department of Motor Vehicles

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EST FOR RECORDS RETENTION (Continuation Sheet)

SCHEDULE NO. C-72
PAGE NO. 5.

Hall of Records
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4
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6. Recommendation of Hall of Records and Board of Public Works.

The License Tag Account is entered on duplicate sheets, one original and one copy (Art. 31, Sec. 66 $\frac{1}{2}$, Annotated Code of Maryland, 1951 Edition), listing the date tag is issued, tag number, the name and address of the licensee, and the amount of fee collected. The license fees and original account sheets are forwarded to the Department of Motor Vehicles, including the Auto License Application forms stamped with the license number issued. The Registration Card is detached from the Auto License Application form and given to the licensee at the time of paying the fee. The Department of Motor Vehicles returns to the Treasurer the County's share of fees collected which is deposited in the special License Tag Account and posted to the General Cash Book, then to the General Ledger.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

10. AUTO LICENSE AUDIT STUBS

Size: 1" x 4" stubs

Dates: 1956 - -

Quantity: 1 carton

File Arrangement: No arrangement - in bundles

Annual Accumulation: 1 cubic foot

Audit: Audited in the Department of Motor Vehicles

The Audit Stubs are the perforated sections of the Auto License Application forms - returned by the Department of Motor Vehicles to the County Treasurer with the check for the County's apportioned share of license fees. The stubs are counted and multiplied by the County's unit share and the sum should equal the face value of the check. The stubs serve no further purpose after verifying the checks.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

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